



RAILROAD COMPANY RAILROAD TAX PAYMENT FORM

Due on or before 30 days from the date of the Notice of Value and Tax Bill

Name of Taxpayer

Taxpayer Identification Number

Number & Street Address

Address (continued)

Taxpayer Telephone Number

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Round to the nearest whole dollar

1. Notice of Value and Tax Bill

(a) Tax due (from Line 5 of Notice)

1(a)

(b) Penalty for failure to file Form PA-22 or untimely filing of the form (from Line 6 of Notice)

1(b)

Enter the sum of Lines 1(a) and 1(b)

1

2. Payments

(a) Payments from estimated taxes

2(a)

(b) Credit carryover from prior tax year

2(b)

Enter the sum of Lines 2(a) and 2(b)

2

3. Balance of Tax Due (Line 1 minus Line 2)

3

4. Additions to Tax

(a) Interest

4(a)

(b) Failure to Pay

4(b)

(c) Underpayment of Estimated Tax

4(c)

Enter the sum of Lines 4(a) through 4(c)

4

5. Balance Due (Line 3 plus Line 4)

Make checks payable to: **State of New Hampshire** (If less than \$1.00 do not pay)

5

6. Overpayment (Line 2 minus Line 1 plus Line 4, if applicable)

6

7. Apply Overpayment Amount on Line 6 to

(a) Credit next year's tax liability

7(a)

(b) Refund

7(b)

Signature of Taxpayer or Authorized Representative

MMDDYYYY

Telephone Number

Print Signatory Name & Title



GENERAL INSTRUCTIONS

WHO MUST FILE

Every railroad company must file a Form DP-110-RETPYT, Railroad Company Railroad Tax Payment Form. "Railroad company" means every corporation, company association, joint stock association, partnership and person, their lessees, trustees, or receivers appointed by any court, owning railroad company assets in New Hampshire, or operating any railroad for common carriage of passengers or freight or carrying on a public express business for compensation over the line of any railroad. This term does NOT include private rail car corporations or companies. Private rail car companies must file form DP-111-RETPYT, Private Rail Car Railroad Tax Payment form.

WHEN TO FILE

The DP-110-RETPYT is due on or before 30 days from the date of Notice of Value and Tax Bill.

WHERE TO FILE

Mail to:
NH DRA
PO BOX 637
Concord, NH 03302-0637

FORMS SHALL NOT BE FILED BY FAX OR E-MAIL

ESTIMATED TAX DUE

Every corporation or company required to file a DP-110-RETPYT shall make estimated tax payments (DP-110-ES) for the subsequent tax year. One quarter of the estimated railroad company railroad tax is due on April 15, June 15, September 15 and December 15 of the tax year. If any of these dates fall on a weekend or holiday, the estimated tax payment is due on the next business day. See the instructions with Form DP-2210/2220 for exceptions and penalties for noncompliance.

ROUNDING OFF

Money items on all Railroad Company Railroad Tax forms shall be rounded off to the nearest whole dollar.

CONFIDENTIAL INFORMATION

Tax information disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by RSA 21-J:14.

TAXPAYER IDENTIFICATION

The Commissioner of the Department of Revenue is authorized pursuant to RSA 21-J:27-a to require submission of an SSN, FEIN, or any other identifying number used in filing or preparing federal tax documents. If you do not have any such identifying number, or share one with another taxpayer, then, under N.H. Code of Admin. Rules, Rev 2903.01, you must obtain a Department Identification Number (DIN). If you have a DIN, use it on all New Hampshire filings. To ensure that your filings and payments are applied to the correct account, the sequence of names and taxpayer ID numbers on all filings must be consistent. The failure to provide a taxpayer identification number may result in the rejection of filed documents. Failure to timely file documents complete with a consistent taxpayer identification number may result in the imposition of penalties and interest, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.

NEED FORMS?

To obtain additional forms, you may visit our website at www.revenue.nh.gov or call the Forms Line at (603) 230-5001.

NEED HELP?

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at www.revenue.nh.gov or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE BY LINE INSTRUCTIONS

LINE 1(a)

Enter the amount of the annual tax as shown on Line 5 of the Notice of Value and Tax Bill issued by the Department.

LINE 1(b)

Enter the amount from Line 6 of the Notice of Value and Tax Bill for failure to file Form PA-22 assessed pursuant to RSA 82:10, III. Any company that fails to file a completed Form PA-22 under RSA 82:10, I, on or before May 1, or by the date granted by an extension, shall pay a penalty of one percent of the property tax for which the person is liable. In no case, however, shall the penalty be less than \$250 or more than \$2,500. This penalty shall be treated as incident to the tax and shall be in addition to any other penalty applicable pursuant to RSA 82:10, II. The penalty amount shall be assessed, if applicable, and reflected in the Notice of Value and Tax Bill issued by the Department.

LINE 1

Enter the sum of Line 1(a) and Line 1(b).



LINE BY LINE INSTRUCTIONS - continued

LINE 2(a)

Enter estimated payments to be applied to this year.

LINE 2(b)

Enter any credits from prior tax years.

LINE 2

Enter the sum of Line 2(a) and Line 2(b).

LINE 3

Enter the amount of Line 1 minus Line 2 to calculate the subtotal of tax due.

LINE 4(a)

INTEREST: Enter the amount of any interest due. Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. To calculate interest multiply the tax due by number of days from due date to date tax was paid, then multiply by daily rate decimal equivalent.

$$\frac{\text{Tax Due}}{\text{Tax Due}} \times \frac{\text{Number of Days}}{\text{Number of Days}} \times \frac{\text{Daily Decimal Rate Equivalent}}{\text{Daily Decimal Rate Equivalent}} = \text{Interest due}$$

Enter on Line 4(a)

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2020 - 12/31/2020	7%	.000191
1/1/2019 - 12/31/2019	7%	.000192
1/1/2017 - 12/31/2018	6%	.000164
1/1/2013 - 12/31/2016	5%	.000137
1/1/2012 - 12/31/2012	6%	.000164

LINE 4(b)

FAILURE TO PAY: Enter the amount of any penalty due. A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

LINE 4(c)

UNDERPAYMENT OF ESTIMATED TAX: Enter the amount of any penalty due. If Line 1 is more than \$200 you may have been required to file estimated payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimated payments, complete Form DP-2210/2220. Form DP-2210/2220 may be obtained from our website at www.revenue.nh.gov or by calling the Forms Line at (603) 230-5001.

LINE 4

Enter the sum of Lines 4(a) through 4(c) to calculate the total additions to tax.

LINE 5

Enter the net balance due. If the total tax (Line 1) plus interest and penalties (Line 4) is greater than the payments (Line 2) then enter the balance due. If less than \$1.00, do not pay, but still file this form. Make check or money order payable to: STATE OF NEW HAMPSHIRE. Payment must accompany this form. To ensure the check is credited to the proper account, please put the taxpayer identification number on the check.

LINE 6

If your total tax (Line 1) plus interest and penalties (Line 4) is less than your payments (Line 2) then you have overpaid. Enter the amount on Line 6.

LINE 7(a) and 7(b)

The taxpayer has the option of applying any part of the overpayment or the total amount of the overpayment as a credit to next year's tax liability. Enter the desired credit on Line 7(a). The remainder, if any, which will be refunded, should be entered on Line 7(b). If Line 7(a) is not completed, then the entire overpayment will be refunded.

SIGNATURES

The Form DP-110-RETPYT must be dated and signed by the taxpayer or an authorized representative.